

### **JANUARY 2011**

Respondent: Rick N. Harrison Memphis, TN  
Violation: Failure to Pay Professional Privilege Tax  
Action: \$500.00 Civil Penalty Plus Costs for Investigation and Prosecution of \$1195.23

Respondent: Hickman and Company, PC Sevierville, TN  
Violation: Unlicensed Practice  
Action: \$250.00 Civil Penalty

Respondent: Jason A. Jones Murfreesboro, TN  
Violation: Failure to Return Client Records  
Action: \$1000.00 Civil Penalty, Probation (2 Years)  
2 Additional Hours of CPE in State Specific Ethics

### **MARCH 2011**

Respondent: CFO Business Strategies, Inc. Franklin, TN  
Violation: Preparing Financial Statements Without All Critical Elements, Failure to Obtain Peer Review in a Timely Manner  
Action: \$1500.00 Civil Penalty, Enroll in Peer Review Program  
8 Hours of Penalty CPE Relative to Compilations and Audits

Respondent: William S. Easley, II Mount Juliet, TN  
Violation: Unlicensed Activity 4<sup>th</sup> Complaint  
Action: \$1500.00 Civil Penalty

Respondent: Integrity CPA Services Brentwood, TN  
Violation: Failure to Obtain Peer Review in a Timely Manner  
Action: \$1000 Civil Penalty

Respondent: John H. North, CPA Brownsville, TN  
Violation: Operating Firm on Expired License  
Action: \$1000.00 Civil Penalty

Respondent: Satyabrata Shaw Memphis, TN  
Violation: Failure to Report Involvement in a Civil Suit on 2006

Action: Renewal Form; Failure to Comply with CPE Audit  
\$1000.00 Civil Penalty, 160 Hours of CPE on or Before  
September 24, 2011, 2 Penalty Hours State Specific Ethics  
on or Before June 24, 2011

Respondent: Paul Swallows, CPA Cookeville, TN  
Violation: Operating Firm on Expired License  
Action: \$1000.00 Civil Penalty

#### **APRIL 2011**

Respondent: Deanna L. Thomas, CPA Senatobia, MS  
Violation: Failure to Respond to CPE Audit  
Action: Voluntary Revocation

#### **MAY 2011**

Respondent: Thomas Kline Hinkle, CPA Chattanooga, TN  
Violation: Unlicensed Activity  
Action: \$1000.00 Civil Penalty, Two (2) Additional Hours of  
TN State Specific Ethics CPE

Respondent: David Wayne Hunter Huntsville, AL  
Violation: Failure to Renew His Alabama and Tennessee License  
Action: \$1000.00 Civil Penalty, Reinstate TN License

Respondent: Joe T. Kelley Columbia, TN  
Violation: Failure to Respond to CPE Audit  
Action: \$7500.00 Civil Penalty, Complete Past Due CPE's,  
Reinstate Firm Permit, Enroll in Peer Review

Respondent: Lea Anne Williams Knoxville, TN  
Violation: Unlicensed Activity  
Action: \$200.00 Civil Penalty

#### **JUNE 2011**

Respondent: Nicole Belflower Cordova, TN  
Violation: Failure to Respond to CPE Audit  
Action: \$1000.00 Civil Penalty Two (2) Additional Hours of

TN State Specific Ethics CPE, Show Proof of All CPE  
and Penalty Hours

**JULY 2011**

Respondent:	Thomas L. Borgognoni	Jackson, TN
Violation:	Gross Negligence in Performance of Services	
Action:	\$5000.00 Civil Penalty, Two (2) Years Probation Two (2) Additional Hours of TN State Specific Ethics CPE	
Respondent:	Lee Gowan	Maryville, TN
Violation:	Failure to Maintain Independence	
Action:	\$3000.00 Civil Penalty	
Respondent:	Joseph Edward Lautigar	Chattanooga, TN
Violation:	Unlicensed Activities	
Action:	\$2000.00 Civil Penalty	
Respondent:	Jimmy Rodefer	Knoxville, TN
Violation:	Failure to Maintain Independence	
Action:	\$2000.00 Civil Penalty	
Respondent:	Glenn Russell	Murford, TN
Violation:	Failure to Respond to CPE Audit	
Action:	\$500.00 Civil Penalty Two (2) Additional Hours of TN State Specific Ethics CPE, Show Proof of All CPE and Penalty Hours	
Respondent:	Summit CPA Services, Inc.	Bristol, TN
Violation:	Unlicensed Activities, Offering Services on Expired License.	
Action:	\$500.00 Civil Penalty Two (2) Additional Hours of TN State Specific Ethics CPE	

**August 2011**

Respondent:	Joan Ennis Buckley	Atoka, TN
Violation:	Failure to Respond to CPE Audit	
Action:	\$1000.00 Civil Penalty; License Suspended Until Proof of 2008-2009 CPE Provided.	
Respondent:	Robert F. Rooney. Jr.	Brentwood, TN

Violation: Operating Firm Without a License  
Action: Revoked License; Civil Penalty of \$10,000.00 Plus  
All Cost of Investigation, Hearing and Prosecution.

### **September 2011**

Respondent: Ralph H. Turley, III Murfreesboro, TN

Violation: Failure to Notify Board of Revocation of Arkansas License;  
Failure to Provide Professional Services in a Timely Manner;  
Failure to File Personal Tax Returns.

Action: Hearing and Investigatory Costs Assessed Against  
Licensee; License Retired; Reactivation of license  
Contingent Upon Board Approval.

### **OCTOBER 2011**

Respondent: Chad Keith Fooshee Birmingham, AL

Violation: Failure to Comply With CPE Audit, Failure to Notify  
Board of Revocation of Mississippi license

Action: Revocation of License; Civil Penalty of \$2500.00;  
Costs of \$946.39

Respondent: W. David Pearson Jackson, TN

Violation: Failure to Comply With CPE Audit

Action: Suspension of License Until Compliant with Consent Order;  
\$750.00 Civil Penalty; \$200.00 Costs; 70 CPE Hours for  
2008/2009 Reporting Period

Respondent: Luther C. Speight III, CPA and Consulting, PLC Memphis, TN

Violation: Operating on an Expired Firm Permit

Action: \$1000.00 Civil Penalty; Reinstate Firm Permit

### **November 2011**

Respondent: Stewart Owen Heath Fayetteville, TN

Violation: Breached Fiduciary Responsibility to Clients and Failure to  
Respond to CPE Audit

Action: Revocation of License

**December 2011**

Respondent:	Vincent S. Fifer	Memphis, TN
Violation:	Continuing to Operate on Expired License	
Action:	\$5,000.00 Civil Penalty Plus Costs of \$1,413.70, Revocation of License	
Respondent:	James Dennis Livingston	Homewood, AL
Violation:	Revocation of Alabama License	
Action:	\$2,000.00 Civil Penalty Plus Costs of \$868.80, Revocation of License	
Respondent:	William L. Kincaid, CPA, PLLC	LaFollette, TN
Violation:	Failure to comply with Peer Review, Failure to renew Firm Permit, Failure To Notify Board Of Firm Closure and Performing Attest Services On Invalid Firm Permit	
Action:	\$1,500.00 Civil Penalty Plus Costs of \$849.76, 18 hours of CPE, must reinstate Firm Permit	
Respondent:	Joseph D. Reno	Bartlett, TN
Violation:	Continuing to Operate on Expired Firm License Failure to Respond to Client	
Action:	\$400.00 Civil Penalty Plus Costs of \$1,270.16	